These notes relate to the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) which received Royal Assent on 15 January 2007

## BANKRUPTCY AND DILIGENCE ETC. (SCOTLAND) ACT 2007

## **EXPLANATORY NOTES**

## THE ACT

**Commentary** 

Part 4 - Land Attachment and Residual Attachment

Chapter 2 – Attachment of land

Payments to account and expenses

Section 119 – Ascription

- 353. This section provides that, where any sums are recovered by land attachment or are paid by the debtor while the attachment is in force, those sums will be ascribed to the following heads of claim in the following order—
  - the expenses of the land attachment chargeable against the debtor;
  - interest on the debt due as at the date the notice of land attachment was registered;
  - the debt due and any interest on it which has accrued since the registration of the notice.